

## ABSTRACT OF THE DISCLOSURE

It is an object to obtain an insulated gate semiconductor device with an unreduced current value capable of being turned off while adopting structure for reducing the ON voltage, and a manufacturing method thereof. An N layer (43) is provided in close contact on a surface of an N<sup>-</sup> layer (42), a P base layer (44) is provided in close contact on the surface of the N layer (43), and a trench (47) which passes at least through the P base layer (44) is provided, and a gate electrode (49) is provided in the trench (47) through a gate insulating film (48). The carrier distribution of the N<sup>-</sup> layer (42) becomes closer to the carrier distribution of a diode, and an ON voltage is decreased and a current value capable of being turned off is not decreased when turning off. Accordingly, there are provided an insulated gate semiconductor device with low power consumption, small size, large capacity and high reliability.